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UNITED STATES GENERAL ACCOUNTING OFFICE
REGIONAL OFFICE
8112 FEDERAL OFFICE BUILDING
FIFTH AND MAIN STREETS
CINCINNATI, OHIO 45202

JUN 29 1976

Colonel Edward Honor
Commanding Officer
U.S. Army Terminal Command, 25184
Europe
APO New York 09069

Dear Sir:

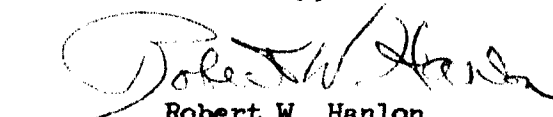
As part of our continuing review of military disbursing officers' accounts, we reviewed the travel voucher segment of the March 1976 account of Major John R. Barfield, DSSN 6393, at your installation.

We examined 161 temporary duty and permanent change of station travel vouchers and we found 15 erroneous payments described in the enclosure. Most of the erroneous payments involved the use of incorrect per diem rates.

We are pleased that the current error rate of 9.3 percent is significantly lower than the 26 percent rate previously reported in September 1974. The current rate, however, remains higher than the Army-wide error rate of about 7 percent.

We would appreciate your comments on the causes for the errors and actions taken to improve the accuracy of travel payments.

Sincerely,


Robert W. Hanlon
Regional Manager

Enclosure

cc: Comptroller of the Army
Commanding General, U.S. Army
Finance and Accounting Center
Commanding General, U.S. Army
Audit Agency

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SUMMARY OF ERRORS DISCLOSED IN THE AUDIT OF
THE MARCH 1976 TRAVEL VOUCHER ACCOUNT OF THE FINANCE
AND ACCOUNTING OFFICER, 59TH FINANCE SECTION (U.S. ARMY
TERMINAL COMMAND, EUROPE, BREMERHAVEN FAO), APO NEW YORK 09069

<u>VOUCHER</u>	<u>AMOUNT</u>	<u>PAYEE, SSAN, AND RANK</u>	<u>TYPE OF ERROR</u>
<u>MILITARY TRAVEL - PCS</u>			
800653	\$ 8.78 O/P	Robert F. McNals 216-66-1406, E-4	Overseas travel per diem rate for 2/27/76 should be at \$45 (Frankfurt) less 78% for quarters and 2 meals available at Frankfurt instead of \$45 less 64% for quarters and 1 meal. Due \$9.90 instead of \$16.20. JTR, par. M4254-2. O/P \$6.30
800655	6.30 U/P	Adolph Caldwell 422-70-0424, E-4	Net per diem of \$2.48 for travel from Frankfurt, GY to Russelsheim, GY on 2/28/76 is not authorized since member was in a group travel status. JTR, pars. M4101 and M4102. O/P \$2.48
800658	6.82 O/P	Samuel A. Setzer 247-84-7753, E-3	Overseas travel per diem rate for 2/27/76 should be at \$45 (Frankfurt) less 64% for quarters and 1 meal (supper) available at Frankfurt instead of \$45 less 78% for quarters and 2 meals. Due \$16.20 instead of \$9.90.
800659	4.34 U/P	Wesley G. Ray 585-66-7492, E-3	Net per diem of \$2.48 for travel from Rhein-Main AFB, GY to Russelsheim, GY on 2/28/76 is not authorized since member was in a group travel status. O/P \$2.48
			Overseas travel per diem rate for 3/2/76 should be at \$31 less 78% for quarters and 2 meals (dinner and supper) instead of \$31 less 64% for quarters and 1 meal. Due \$6.82 instead of \$11.16 O/P \$4.34
			Net per diem of \$2.48 for travel from Rhein-Main AFB, GY to Russelsheim, GY on 2/28/76 is not authorized since member was in a group travel status. O/P \$2.48
			Overseas travel per diem rate for 3/2/76 should be paid at \$31 less 78% for quarters and 2 meals (dinner and supper). Due \$6.82. U/P \$6.82

<u>VOUCHER</u>	<u>AMOUNT</u>	<u>PAYEE, SSAN, AND RANK</u>	<u>TYPE OF ERROR</u>
<u>MILITARY TRAVEL - PCS (Cont.)</u>			

800669*	\$33.90 O/P	William C. Venzke 215-60-3217, O-2	
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Dislocation allowance payable in connection with permanent change of station completed prior to 10/5/75 of members with dependents should be in the amount equal to the monthly rate of basic allowance for quarters of the member on the effective date of his permanent change of station orders. Due \$185.40 (rate of BAQ for O-2) instead of \$219.30. JTR, par. M9002.

800695*	54.00 O/P	George Donald, Jr. 460-62-5616, E-6	
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Mileage at the rate of \$0.08 per mile for travel in U.S. in connection with PCS from Korea to Germany 2/12-3/23/76 should be for the distance between the port of embarkation (Travis AFB, CA) and the port of embarkation (McGuire AFB, NJ) or 2873 miles instead of 1980 miles (Travis AFB, CA to Galveston, TX) and 1568 miles (Galveston, TX to McGuire AFB, NJ) or 3548 miles. Due \$229.84 instead of \$283.84. JTR, par. M4159-1 and Official Table of Distances.

MILITARY TRAVEL - TDY

401947	15.50 O/P	Solomon Reese, Jr. 416-50-7529, E-7	
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Net per diem for 2/17/76 should be \$6.82 (\$31 less 78%) instead of \$22.32 as shown on voucher.

401967	10.50 O/P	Harvey W. Bronstein 021-16-0503, E-7	
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Computation of per diem for 2/11-13/76 should be as follows: 2/11/76-1 day at \$31 less 28% for 2 meals (breakfast and supper); 2/12/76-1 day at \$31 less 42% for 3 meals (breakfast, dinner and supper); and 2/13/76-1 day at \$25 less 92% for quarters and 3 meals (breakfast, dinner and supper). Due \$42.30 instead of \$52.80.

402048	3.50 O/P	Donald E. Baird 412-96-5176, E-3	
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Overseas per diem for 1/10/76, day of return to permanent duty station, should be reduced by 14% for the supper meal available after arrival at permanent duty station at 1650 hours. JTR, par. M4254-2.

<u>VOUCHER</u>	<u>AMOUNT</u>	<u>PAYEE, SSAN, AND RANK</u>	<u>TYPE OF ERROR</u>
<u>MILITARY TRAVEL - TDY (Cont.)</u>			

402093	\$ 6.30 O/P	Gerald K. Miller 304-40-5575, E-7	
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Overseas per diem rate of \$31 for 3/1/76 should be reduced by 28% for 2 meals (breakfast prior to departure from permanent station at 1000 hours and supper after arrival at TDY point, Landstuhl, GY at 1800 hours) instead of 14%.
O/P \$4.34

Overseas per diem for TDY at Landstuhl, GY 3/2-3/76 should be at the rate of \$2 per day (Government quarters and meals available) instead of \$31 less 92% for quarters and 3 meals. Due \$4.00 instead of \$5.96. JTR, pars. M4205-3e(1)(a) and M4256-2.
O/P \$1.96

402133	15.50 O/P	Damon D. Turley 303-46-1807, E-4	
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Overseas per diem for 3/10/76 was not reduced by 50% for quarters used at Barnstorf, GY. Due \$6.82 instead of \$22.32. JTR, par. M4254-1a(2).

402148	12.00 O/P	James P. Myrick 496-36-9693, O-3	
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Reimbursement of BOQ charges for 2/10-11/76 was made in the amount of \$16.00; whereas, the maximum allowable rate is \$2 per day. JTR, par. M4254-1b(1).

402165	6.40 O/P	Gregory L. Borka 470-50-4034, E-5	
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Overseas per diem for TDY at Hannover, GY 3/15-18/76 should be at the rate of \$2 per day (Government quarters and meals available) instead of \$45 less 92% for quarters and 3 meals. Due \$8.00 instead of \$14.40.

402167	6.40 O/P	Danny C. San Nicolas 586-03-9986, E-5	
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450275	1.44 O/P	Major J. Blake 236-72-9464, E-6	
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Overseas per diem for 2/13-15/76 should be at the rate of \$2 per day (Government quarters and meals available) instead of \$31 less 92% for quarters and 3 meals. Due \$6.00 instead of \$7.44.

Collected per Informal Inquiry (GAO Form 3010) dated 6/11/76.